



STATE OF MONTANA DEPARTMENT OF REVENUE JOB PROFILE

Working Title

Paralegal Specialist III - Litigation

Job Code Title

Paralegal Legal Assistant V

Pay Band

06

Job Code Number

232116

Director's Office

Legal Services Office
Litigation Unit

Fair Labor Standards Act

Non-Exempt

The Montana Department of Revenue administers more than 30 state taxes and fees; establishes values for taxable property, including agricultural land, residential real estate, commercial real estate, forest land, business equipment, railroads and public utilities; supervises the operation of the state agency liquor stores and administers the laws governing the sale, taxation, and licensing of alcoholic beverages and tobacco products; returns unclaimed property to its rightful owners; and determines how state taxes and liquor and tobacco laws apply to Indian Tribes and tribal members in Indian Country.

The Director's Office supports the agency's Director and is composed of five work units: Legal Services Office; Office of Tax Policy and Research; Office of Human Resources and Organizational Development; Office of Taxpayer Assistance; and the Executive Office. The Legal Services Office provides complete legal services to all divisions and the director's Office, representing the Department of Revenue and the State of Montana before administrative boards and in state and federal courts in all litigation involving Montana taxes and liquor laws. The office also handles all administrative rule, disclosure, and dispute resolution matters for the department. The Legal Services Office is comprised of the Litigation Unit, the Regulatory Unit, and the Office of Dispute Resolution

Job Responsibilities

The Litigation Paralegal Specialist performs legal work that would otherwise be performed by an attorney including litigation case management for the department's largest tax cases for income taxes, corporate taxes, personal property taxes, industrial property taxes, centrally assessed property taxes, and complex liquor matters. The incumbent performs independent information management and project management for ongoing litigation; initial and ongoing investigations regarding facts and witnesses involved in the cases; legal research, analysis, and writing related to general legal questions and specific litigation matters; and assists attorneys in all aspects of pretrial preparation, depositions, and trial presentation. The incumbent manages their workload and priorities and works independently with little to no direct supervision. The paralegal specialist mentors other paralegal staff as necessary. The positions reports to the Litigation Unit Management Officer and does not supervise other staff.

• Litigation and Trial Support 90%

1. Works with the attorney in preparing legal strategies relevant to each given case to determine facts, investigation methods, and procedures. Analyzes each case and discusses legal concerns and possible approaches such as discovery strategy, settlement, motions for summary judgment, or litigation of the case through the judicial process. Researches and locates evidence, documents, and witnesses. Summarizes the evidence gathered to assist staff attorneys in case evaluation, pretrial preparation, and evidence presentation at trial.

2. Participates in case strategy discussions that develop a plan by reviewing the case. Identifies potential legal theories and fact evidence. Evaluates strategies for discovery, negotiation, settlement; and litigation based upon applicable theories of law and available remedies. This includes scheduling order coordination; planning discovery; determining the appropriate information and evidence needed for depositions; and reviewing and analyzing information gathered during depositions. Participates in on-going trial management, strategy, and planning discussions.
3. Prepares written memoranda that include a summary of facts, narrative description of the issues, the department's position, evidence lists, and relevant legal theories using industry standard acronyms; investigative report writing skills; and knowledge of legal standards regarding significant developments in the case.
4. Analyzes and evaluates legal pleadings, evidence, and correspondence in complex cases to ensure all applicable statutory and court requirements are met. This involves analysis of federal and state rules of civil procedure and court rules relative to the circumstances of individual cases.
5. Summarizes research results including sources, findings, cross-references, citations, and other relevant components and compiles and composes appropriate legal documents. Provides legal memoranda to attorneys regarding facts, legal issues, applicable rules, analyses, and recommendations as requested.
6. Evaluates cases, research requests, agency and client obligations, and other work requests to plan and delegate case work load among the legal team. Collects case law and legal opinions and reviews the material to determine relevancy to department's litigation and opinion needs.
7. Drafts legal pleadings, discovery requests and responses, legal memoranda, interoffice memoranda and correspondence, and other documents for hearings. Ensures documents comply with formatting and style requirements. Ensures filing deadlines are met.
8. Drafts discovery documents such as interrogatories, requests for admission, and requests for production. Determines relevant information necessary to establish key facts and support the department's defenses and the questions that will elicit this information from the taxpayer.
9. Responds to discovery requests by identifying and gathering responsive documents and reviewing them for confidential or privileged information. Prepares the documents for production including reviewing, organizing, Bates stamping, and producing in electronic and/or paper format. Privileged attorney-client communication and attorney work product must be distinguished from discoverable information, redacted from the production set, and the redactions must be appropriately disclosed on a privilege log.
10. Participates in on-site document review/inspections and attends depositions at the offices of the taxpayer or opposing counsel which are frequently in out-of-state locations. This may include the electronic documentation of material requested and coordination of the document reproduction. Establishes the structure of a complex database of documents and other information that must be categorized for rapid and accurate retrieval.
11. Manages information required to present the department's case using document and information management software and computer equipment and software that allows for recording testimony and presenting evidence during the course of depositions, hearings, and trials. Captures live testimony during trial, cross-references testimony with information or documents on file for developing cross-examination, selects exhibits, and retrieves information.
12. Identifies and collects appropriate exhibits, witness statements, and other evidence required to implement case strategies. Evaluates the adequacy of the case file documentation, organizes the products of discovery, evaluates the impact on the agency's position, and compiles the information into trial notebooks.
13. Identifies and prepares expert and lay witnesses to provide testimony necessary to establish the facts of each case by reviewing exhibits and potential questions. Questions are developed according to a determination of the facts to be defended or proven and an analysis of the legal theories to determine relevance. Conducts client and witness interviews and maintains general contact with the clients and witnesses at the direction of the attorney.

14. Prepares for and attends court proceedings to assist attorney in the presentation of the department's position. This includes presentation of the department's evidence in both hard copy and electronic formats. This process involves an expansive knowledge of the case management database, the electronic tools available through the database, and the implementation of these tools into the trial presentation.
15. Organizes and manages thousands of paper and electronic documents for retrieval by team members at various stages of the case such as during depositions, mediation, hearing, and trial. Organization and management of the documents involves scanning, categorizing, coding, and maintaining the documents in both hard form and electronically. Develops extensive knowledge of the document collection contents and document database for each case. Advises the legal team of the potential impact on the department's legal strategies by reviewing pleadings and court orders to determine the appropriate response or action; conducting research to formulate the department's responses; and summarizing and digesting depositions, discovery responses, and other testimony.
16. Develops the department's exhibit list and provides exhibits to the necessary party in the format that will be used during trial. This includes discussions with the tribunal clerks regarding the identification and preparation of the exhibits including any stipulated exhibit list.
17. Coordinates post-trial transcripts including the confidential portions and the impacted trial exhibits with the court reporter based upon the court's determination and confidentiality agreements that vary from case to case. This process may involve attending telephonic discussions with counsel and brief review/writing analyzing the applicability and intent of the confidentiality agreement. Coordinates admitted evidence for use in post-trial briefing and appellate practice.

• **Other Duties as Assigned 10%**

1. The incumbents perform other duties as assigned by the supervisor.
2. Conducts substantial in-depth analyses and evaluations of legal issues in order to create legal opinions, summaries, and documents. Researches and analyzes various sources of information such as federal and state statutes, court decisions, codes, rules, regulations, legislative histories, and other relevant public records through manual and electronic research methods.
3. Assists attorneys in drafting policies; monitoring legislation that impacts the agency; researches session activities and legislative histories to determine legislative intent; and interpreting administrative rules.
4. Assists with training staff and trouble-shooting issues related to the case management software as necessary.

Job Requirements

To perform successfully as a litigation paralegal specialist, the incumbent must be self-motivated; possess a strong work ethic; maintain a positive attitude; and enjoy working with, and for, the public. Skills in multi-tasking; paying attention to details and accuracy; accountability; managing multiple priorities under tight deadlines; providing timely and effective written, verbal, and interpersonal communication; customer service; conflict resolution; following written and oral directions and instructions; and word processing, spreadsheet, database, and specialized legal software applications are required. Also requires skills in compiling, organizing, and managing information; investigative report writing; project and case management; and conducting both manual and electronic legal research. The incumbent is required to act professionally in difficult settings; analyze situations, and make decisions. This position works with highly confidential financial and tax information and is required to maintain the highest level of confidentiality regarding all information acquired or used in performing this job.

This position requires knowledge of case management practices; federal Rules of Civil Procedure; Montana Rules of Civil Procedure; administrative and court rules; State Tax Appeal Board procedures; administrative rules; legal and technical research standards and procedures; statutes and legislative histories; legal and technical research standards and procedures; a wide range of internal, external, online, and printed sources; case management database systems; and law office management software; and department operations. It also requires in-depth knowledge of court systems and the life of litigation and fluency in using legal research databases such as Lexis and Westlaw.

- The minimum level of education and job-related work experience needed as a new employee **on the first day** of work is a two-year degree in paralegal studies and four years of job-related work experience.
 - Work experience should be made up of legal research, investigation, and litigation support experience including one year of specialized experience in a designated legal area (bankruptcy, disclosure, dispute resolution, rules and policies, etc.). Other combinations of education and experience will be evaluated on an individual basis.

Department Core Values

- **Respect:** As a representative of the people of Montana, proceeds with the highest level of respect for the dignity of every person contacted through work. Without exception, all people are treated as equally as possible. The employee is a faithful steward of the resources provided to this agency by the citizens of Montana.
- **Integrity:** Conducts work honestly and makes decisions that establish a clear record that the department serves the public with integrity. Apologizes for mistakes and gives credit to others for their cooperation, work, and ideas in achieving positive results. Accountable for their actions and holds others accountable for theirs. Decisions and judgments achieve equity and justice for all parties involved including citizens and co-workers.
- **Productivity:** Consistently strives to minimize the waste of the department's financial, facilities, and human resources. Diligently works to improve the productivity and effectiveness of the work unit. Welcomes and encourages new ideas on improving the results of the department from the public, other officials, colleagues, and supervisors. Approaches work in a manner that builds goodwill, trust, and cooperation internally with other staff and externally with the public.
- **Teamwork:** Maximizes cooperation and teamwork when working with other employees, divisions, and other state agencies. Willing to work with others for the opportunity to learn from their ideas, talents, and knowledge. Seeks to resolve conflicts with other employees and work units in an open and respectful manner that reinforces teamwork. Celebrates the successes of others.

Working Conditions

Must work under time constraints, be able to maintain numerous projects at one time, and determine priorities on a daily basis. At times, the incumbent will deal with angry, hostile, and difficult individuals. This may cause stressful work conditions and a high degree of mental stress. As a Department of Revenue employee, the incumbent may come into contact with highly confidential financial and tax information and is required to maintain the highest level of confidentiality regarding all information acquired or used in performing this job. This position requires considerable computer and keyboard use. The incumbent may spend considerable time on the phone. This job requires significant travel in and out of the state, which requires a valid Montana driver's license. Work hours may exceed 40 hours per week from time to time. Lifting is infrequent, less than 15 pounds and includes carrying light items such as papers and books and carrying larger items such as boxes of files when preparing for or attending court cases. This job requires regular attendance as scheduled by the supervisor. This job cannot be performed at an alternate work site.

Special requirements

- Background Examination: Applicants for this position will be subject to a criminal background review before being considered for employment. Individual circumstances involving a criminal conviction will be reviewed to determine an applicant's eligibility for employment.
- Compliance with All Appropriate Montana Tax Laws: An employee's tax status must be current.

This job profile was produced by the Office of Human Resources in conjunction with the appropriate managers.

Division Administrator Review: The statements in this job profile are accurate and complete.

Signature: C.A. Daw, Chief Legal Counsel Date: August 2010

Human Resource Director Review: The Office of Human Resources has reviewed this job profile.

Signature: JeanAnn Scheuer, Human Resources Director Date: August 2010

Employee: My signature below indicates I have read this job profile and discussed it with my supervisor.

Signature: _____

Date: _____

Name (print): _____